

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 22, 1995

SUBJECT: **SB 1620 - HB 1731**

This bill, if enacted, will invalidate any subsequent sale of property by a chancery court for delinquent taxes if a tax notice including the delinquent message is not sent to the taxpayer.

The fiscal impact from enactment of this bill is estimated to be minimal, since current practice provides for such delinquent tax notices to be sent to all taxpayers.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director